CERTIFICATE OF MAILING AND SERVICE

I, Richard A. Weiss, certify that on April 27, 2005, I caused to be mailed first class, postage prepaid, original copies of the Arkansas Petition for Membership in the Streamlined Sales and Use Tax Agreement and the Arkansas Certificate of Compliance to:

Scott Peterson, Interim Executive Director SST Conforming States Committee c/o Federation of Tax Administrators 444 North Capital Street, N.W., Suite 348 Washington, DC 20001

I, Richard A. Weiss, further certify that on April 27, 2005, I caused to be delivered electronically true and correct copies of the Arkansas Petition for Membership in the Streamlined Sales and Use Tax Implementing States to, Senator Angela Monson, Oklahoma State Senate at her e-mail addresses Monson@Isb.state.ok.us and Commissioner Bruce Johnson, Utah Tax Commission at his e-mail address RBJOHNSON@utah.gov.

I, Richard A. Weiss, further certify that on April 27, 2005, I caused to be delivered electronically true and correct copies of the Arkansas Petition for Membership in the Streamlined Sales and Use Tax Agreement and the Arkansas Certificate of Compliance to the Petition for Membership Distribution List, attached hereto and incorporated herein, at the e-mail addresses listed therein.

RICHARD A. WEISS, DIRECTOR

DEPARTMENT OF FINANCE AND ADMINISTRATION

STATE OF ARKANSAS